

SECOND REGULAR SESSION

# SENATE BILL NO. 881

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SIFTON.

Read 1st time February 18, 2014, and ordered printed.

TERRY L. SPIELER, Secretary.

6068S.011

## AN ACT

To repeal sections 143.902, 144.380, and 144.690, RSMo, and to enact in lieu thereof four new sections relating to collection of delinquent taxes, with penalty provisions.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 143.902, 144.380, and 144.690, RSMo, are repealed  
2 and four new sections enacted in lieu thereof, to be known as sections 140.910,  
3 143.902, 144.380, and 144.690, to read as follows:

**140.910. 1. In addition to any other remedy provided by law for  
2 the collection of delinquent taxes due the state, if the director of  
3 revenue has filed a certificate of lien in the circuit court as provided  
4 by sections 143.902, 144.380, or 144.690, the director or the director's  
5 designee may issue an order directing any person to withhold and pay  
6 over to the department of revenue assets belonging to, due, or to  
7 become due the taxpayer. The director or the director's designee shall  
8 not issue the administrative garnishment if the taxpayer has entered  
9 into a written agreement with the department for an alternative  
10 payment arrangement and the taxpayer is in compliance with the  
11 agreement.**

**12 2. An order entered under this section shall be served on the  
13 person either by regular or certified mail, return receipt requested, or  
14 through electronic means if the person has provided prior written  
15 consent to such service, and is binding on the employer or other payor  
16 on receipt. The person in possession of assets belonging to, due, or to  
17 become due the taxpayer may deduct a sum not to exceed six dollars**

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

18 per month as reimbursement for costs, except that the total amount  
19 withheld shall not exceed the limitations under 15 U.S.C. 1673 of the  
20 federal Consumer Credit Protection Act.

21 3. A copy of the order shall be mailed to the taxpayer at the  
22 taxpayer's last known address. The notice shall advise the taxpayer  
23 that the administrative garnishment has commenced and the  
24 procedures to contest such garnishment by requesting a hearing within  
25 thirty days from the date of the notice. At such a hearing, the certified  
26 records of the department shall constitute prima facie evidence that  
27 the director's order is valid and enforceable. If a prima facie case is  
28 established, the obligor may only assert as a defense mistake as to the  
29 identity of the taxpayer, mistake as to payments made, or existence of  
30 an alternative payment agreement for which no default has  
31 occurred. The taxpayer has the burden of proof on such issues. The  
32 taxpayer may obtain relief from the garnishment by paying the amount  
33 owed.

34 4. An employer or other payor shall withhold from the earnings  
35 or other income of each taxpayer the amount specified in the  
36 order. The employer or other payor shall transmit the payments as  
37 directed in the order within ten business days of the date the earnings,  
38 money due, or other income was payable to the taxpayer. For purposes  
39 of this section, "business day" means a day that state offices are open  
40 for regular business. The employer or other payor shall provide the  
41 date the amount was withheld from the taxpayer along with the  
42 amounts transmitted.

43 5. If the order is served on a person other than an employer or  
44 other payor, it is a lien against any money belonging to the taxpayer  
45 that is in the possession of the person on the date of service. The  
46 person other than an employer or other payor shall pay over any assets  
47 within ten business days of the service date of the order. A financial  
48 institution ordered to surrender an account is entitled to collect its  
49 normally scheduled account activity surcharges to maintain the  
50 account during the period of time the account is garnished. For  
51 purposes of this section, the interest of the taxpayer in any joint  
52 financial accounts shall be presumed to be equal to all other joint  
53 owners.

54 6. An order issued under subsection 1 of this section is a

55 continuing order and remains in effect and is binding upon any person  
56 to whom it is directed until a further order of the director. The  
57 director shall notify such person to whom such an order has been  
58 directed when the deficiency is paid in full.

59       7. An order issued pursuant to subsection 1 of this section has  
60 priority over any other legal process pursuant to state law against the  
61 same income or other asset, except legal process issued under sections  
62 452.350, 454.505, and 454.507, for the withholding for child support.

63       8. No person who complies with an order entered under this  
64 section shall be liable to the taxpayer, or to any other person claiming  
65 rights derived from the taxpayer, for wrongful withholding. A person  
66 who fails or refuses to withhold or pay the amounts as ordered  
67 pursuant to this section will be liable to the state in a sum equal to the  
68 value of the wages or property not surrendered, but not to exceed the  
69 amount of tax deficiency. The director is authorized to bring an action  
70 in circuit court to determine the liability of a person for failure to  
71 withhold or pay the amounts as ordered. If a court finds that a  
72 violation has occurred, the court may fine the person in an amount not  
73 to exceed five hundred dollars. The court may also enter a judgment  
74 against the person or other legal entity for the amounts not  
75 surrendered, court costs, and reasonable attorney's fees.

76       9. The remedy provided by this section is available when the  
77 state or any of its political subdivisions is the employer or other payor  
78 of the taxpayer in the same manner and to the same extent as when the  
79 employer or other payor is a private party.

80       10. An employer shall not discharge, refuse to hire or otherwise  
81 discipline an employee as a result of an order to withhold and pay over  
82 money authorized by this section. If any such employee is discharged  
83 within thirty days of the date upon which an order to withhold and pay  
84 over money is to take effect, there is a rebuttable presumption that  
85 such discharge was a result of such order. This presumption can be  
86 overcome only by clear and convincing evidence produced by the  
87 employer that the employee was not terminated because of the order  
88 to withhold and pay over certain money. The director or the director's  
89 designee is authorized to bring an action in circuit court to determine  
90 whether the discharge constitutes a violation of this subsection. If the  
91 court finds that a violation has occurred, the court may enter an order

92 **against the employer requiring reinstatement of the employee and may**  
93 **fine the employer in an amount not to exceed five hundred dollars. The**  
94 **court may also enter judgment against the employer for the back**  
95 **wages, costs, attorney's fees, and for the amount of taxes that should**  
96 **have been withheld and paid over during the period of time the**  
97 **employee was wrongfully discharged.**

98 **11. If a taxpayer whose earnings or other income are subject to**  
99 **an order issued under subsection 1 of this section terminates the**  
100 **taxpayer's employment, the employer shall notify the department of the**  
101 **termination within ten days of the termination, provide to the**  
102 **department the last address of the taxpayer known to the employer,**  
103 **and provide to the department the name and address of the taxpayer's**  
104 **new employer, if known. The director or the director's designee may**  
105 **issue an order to the new employer as provided in subsection 1 of this**  
106 **section.**

107 **12. For purposes of this section, "assets" include, but are not**  
108 **limited to, currency, any financial account or other liquid asset, and**  
109 **any income or other periodic form of payment due to a taxpayer**  
110 **regardless of source, including, but not limited to, wages, salaries,**  
111 **commissions, bonuses, workers' compensation benefits, disability**  
112 **benefits, payments pursuant to a pension or a retirement program, and**  
113 **interest.**

143.902. 1. In any case in which any assessment of tax, interest,  
2 additions to tax or penalty imposed under sections 143.005 to 143.998 has been  
3 made and has become final, the director of revenue may file for record in the  
4 recorder's office of any county in which the taxpayer owing such tax, interest,  
5 additions to tax or penalty resides, owns property or has a place of business, a  
6 certificate of lien specifying the amount of the tax, interest, additions to tax or  
7 penalty due and the name of the taxpayer liable for the same. Included in the  
8 notice of deficiency, the director shall notify the taxpayer of the department's  
9 intent to file prior to the filing of such certificate. Such notification shall contain  
10 a summary of the taxpayer's right to protest or contest such proposed  
11 deficiency. The director shall within twenty days after filing such certificate  
12 notify the taxpayer by first class mail postage prepaid.

13 **(1) The lien shall arise on the date such assessment becomes final and**  
14 **shall be continuing and shall attach to real or personal property or interest in**

15 real or personal property owned by the taxpayer or acquired in any manner by  
16 the taxpayer after the filing of the certificate of lien. Unless sooner released or  
17 discharged, the lien shall expire ten years after the certificate of lien was filed,  
18 unless within such ten-year period, the certificate of lien has been refiled by the  
19 director of revenue with the recorder. Unless sooner released or discharged, a  
20 timely refiled certificate of lien shall be treated as if filed on the date of filing of  
21 the original certificate of lien, and shall expire ten years after the refiled. A  
22 certificate of lien may not be refiled more than one time.

23 (2) If any taxpayer fails to pay any tax, interest, additions to tax or  
24 penalties imposed by this chapter when due and the assessment for which has  
25 become final, the director may file for record in the office of the clerk of the  
26 circuit court of any county in which the taxpayer resides, or has a place of  
27 business, or owns property, the certificate of lien specifying the amount of the tax,  
28 interest, additions to tax and penalties due and the name of the liable  
29 taxpayer. The clerk of the circuit court shall file such certificate and enter it in  
30 the record of the circuit court for judgments and decrees under the procedure  
31 prescribed for filing transcripts of judgments. If the taxpayer does not reside,  
32 have a place of business or own property in the state of Missouri, the director  
33 may file for record a certificate of delinquency in the office of the clerk of the  
34 circuit court of Cole County. From the time of the filing of the certificate of lien  
35 or certificate of delinquency with the clerk of the circuit court, the amount of the  
36 tax, interest, additions to tax and penalties specified therein shall have the full  
37 force and effect of a default judgment of the circuit court until  
38 satisfied. Execution shall issue at the request of the director of revenue or [his]  
39 **the director's** agent as is provided in the case of other judgments. No  
40 exemption shall be allowed from the levy of an execution issued for any  
41 delinquent tax, interest, additions to tax or penalties due under the provisions of  
42 sections 143.191 to 143.265. No bond shall be required of the director of revenue,  
43 [his] **the director's** agent or of the sheriff before making the levy.

44 (3) The remedies in this subsection are cumulative and in addition to  
45 other collection methods given the director of revenue. No action taken shall be  
46 construed as an election on the part of the state or any of its officers to pursue  
47 any remedy or action hereunder to the exclusion of any other remedy or action for  
48 which provision is made.

49 (4) If any certificate of lien has been erroneously or improvidently filed,  
50 the taxpayer or any other person affected by the lien may notify the director of

51 revenue. The taxpayer or other affected person shall provide the director with  
52 the reasons the filing of the certificate of lien is erroneous or improvident as to  
53 such person (including that the affected person's name or other identification is  
54 similar to the taxpayer's) and a list of creditors with current addresses who are  
55 affected by the department's action. Upon receipt of the creditor list, reasons and  
56 verification of the erroneous or improvident filing, the director shall release the  
57 lien as to the taxpayer or the affected person, as necessary, and notify all  
58 creditors, stating the certificate of lien was filed erroneously or improvidently. If  
59 the certificate of lien was erroneously or improvidently filed the director shall  
60 forthwith make a determination in writing which shall become a public record in  
61 the same place the certificate of lien is noted under subsection 5 of this section  
62 that the same be expunged from the record and give written notice thereof, duly  
63 certified, by certified mail to the recorder of deeds **and the clerk of the circuit**  
64 **court** in the county where the same is recorded and upon receipt by the recorder  
65 of deeds **and the clerk of the circuit court** of the certification the recorder  
66 **and clerk** shall immediately cause such record to be expunged. The director  
67 shall take whatever steps are necessary to ensure the lien is expunged. The  
68 director shall pay a three-dollar fee charged by the recorder when an erroneously  
69 or improvidently filed lien is expunged.

70         2. The lien imposed under subsection 1 of this section may be wholly or  
71 partly released by filing for record in the office of the county recorder a release  
72 thereof executed by the director of revenue upon payment of the tax, interest,  
73 additions to tax and penalties or upon receipt by the director of revenue of  
74 security sufficient to secure payment thereof, or by final judgment holding such  
75 certificate of lien to have been erroneously or improvidently imposed.

76         3. The director may release any part of the property subject to the lien by  
77 filing with the county recorder a copy of the original lien document and an  
78 affidavit containing a legal description of the property, and stating that the  
79 property is to be released from the lien. The county recorder shall note the  
80 partial release in the same manner as provided in section 443.090. The release  
81 of any specific property shall not affect in any manner other property subject to  
82 lien.

83         4. Each county recorder shall receive a fee of three dollars which shall be  
84 charged for the filing of each certificate of lien and a fee of one dollar and fifty  
85 cents for each release of lien filed for record. Such amounts shall be paid to the  
86 county recorder from funds appropriated to the department of revenue for that

87 purpose. The county recorder shall be reimbursed by presenting a statement,  
88 showing the number of certificates and releases filed, to the department of  
89 revenue each calendar quarter. The department of revenue is authorized to  
90 collect an additional penalty from each taxpayer equal to the cost of filing a  
91 certificate of lien or release of lien with respect to such taxpayer.

92 5. The director of revenue shall establish and maintain records for all  
93 certificates of lien filed under this section. The director shall also maintain  
94 records of all releases of lien filed under this section. The provisions of section  
95 32.057 to the contrary notwithstanding, the records prepared by the director  
96 under this section, to the extent such information is or may be on file with the  
97 recorder, shall be open to public inspection. Such records established and  
98 maintained by the director shall not be the official record and are not conclusive  
99 evidence of any liability of any taxpayer to this state.

100 6. If any action is taken by the director under the provisions of this  
101 chapter; including, but not limited to, section 143.791, to alter or abate any  
102 assessment upon which a judgment has been filed under the provisions of  
103 subsection 1 of this section, the director is authorized to file a modification or  
104 satisfaction of such judgment.

144.380. 1. In any case in which any assessment of tax, interest,  
2 additions to tax or penalty imposed under sections 144.010 to 144.510 has been  
3 made and has become final, the director of revenue may file for record in the  
4 recorder's office of any county in which the taxpayer owing such tax, interest,  
5 additions to tax or penalty resides, owns property or has a place of business a  
6 certificate of lien specifying the amount of the tax, additions to tax, interest or  
7 penalty due and the name of the person liable for the same. Included in the  
8 assessment, the director shall notify the taxpayer of the department's intent to  
9 file prior to the filing of such certificate. Such notification shall contain an  
10 explanation of the taxpayer's right to protest or contest such proposed  
11 assessment. The director shall within twenty days after filing such certificate  
12 notify the taxpayer by first class mail postage prepaid.

13 (1) The lien shall arise on the date such assessment becomes final and  
14 shall be continuing and shall attach to real or personal property or interest in  
15 real or personal property owned by the taxpayer or acquired in any manner by  
16 the taxpayer after the filing of the certificate of lien. Unless sooner released or  
17 discharged, the lien shall expire ten years after the certificate of lien was filed,  
18 unless within such ten-year period, the certificate of lien has been refiled by the

19 director of revenue with the recorder. Unless sooner released or discharged, a  
20 timely refiled certificate of lien shall be treated as if filed on the date of filing of  
21 the original certificate of lien and shall expire ten years after the refiled. A  
22 certificate of lien may not be refiled more than one time.

23 (2) If any taxpayer fails to pay any tax, interest, additions to tax or  
24 penalties imposed by sections 144.010 to 144.525 when due and the assessment  
25 for which has become final, the director may file for record in the office of the  
26 clerk of the circuit court of any county in which the taxpayer resides, or has a  
27 place of business, or owns property, a certificate of lien specifying the amount of  
28 the tax, interest, additions to tax and penalties due and the name of the liable  
29 taxpayer. The clerk of the circuit court shall file such certificate and enter it in  
30 the record of the circuit court for judgments and decrees under the procedure  
31 prescribed for filing transcripts of judgments. If the taxpayer does not reside,  
32 have a place of business or own property in the state of Missouri, the director  
33 may file for record a certificate of delinquency in the office of the clerk of the  
34 circuit court of Cole County. From the time of the filing of the certificate of lien  
35 or certificate of delinquency with the clerk of the circuit court, the amount of the  
36 tax, interest, additions to tax and penalties specified therein shall have the full  
37 force and effect of a default judgment of the circuit court until  
38 satisfied. Execution shall issue at the request of the director of revenue or [his]  
39 **the director's** agent as is provided in the case of other judgments. No  
40 exemption shall be allowed from the levy of an execution issued for such  
41 delinquent tax, interest, additions to tax or penalties and no bond shall be  
42 required of the director of revenue, [his] **the director's** agent, or of the sheriff  
43 before making the levy.

44 (3) The remedies in this subsection are cumulative and in addition to  
45 other collection methods given the director of revenue. No action taken shall be  
46 construed as an election on the part of the state or any of its officers to pursue  
47 any remedy or action hereunder to the exclusion of any other remedy or action for  
48 which provision is made.

49 (4) If any certificate of lien has been erroneously or improvidently filed,  
50 the taxpayer or any other person affected by the lien may notify the director of  
51 revenue. The taxpayer or other affected person shall provide the director with  
52 the reasons the filing of the certificate of lien is erroneous or improvident as to  
53 such person (including that the affected person's name or other identification is  
54 similar to the taxpayer's) and a list of creditors with current addresses who are

55 affected by the department's action. Upon receipt of the creditor list, reasons and  
56 verification of the erroneous or improvident filing, the director shall release the  
57 lien as to the taxpayer or the affected person, as necessary, and notify all  
58 creditors, stating the certificate of lien was filed erroneously or improvidently. If  
59 the certificate of lien was erroneously or improvidently filed after August 13,  
60 1987, the director shall forthwith make a determination in writing which shall  
61 become a public record in the same place the certificate of lien is noted under  
62 subsection 5 of this section that the same be expunged from the record and give  
63 written notice thereof, duly certified, by certified mail to the recorder of deeds  
64 **and the clerk of the circuit court** in the county where the same is recorded  
65 and upon receipt by the recorder of deeds **and the clerk of the circuit court**  
66 of the certification the recorder **and clerk** shall immediately cause such record  
67 to be expunged. The director shall take whatever steps are necessary to ensure  
68 the lien is expunged. The director shall pay a three-dollar fee charged by the  
69 recorder when an erroneously or improvidently filed lien is expunged.

70         2. The lien imposed under subsection 1 of this section may be wholly or  
71 partly released by filing for record in the office of the county recorder a release  
72 thereof executed by the director of revenue upon payment of the tax, interest,  
73 additions to tax and penalties or upon receipt by the director of revenue of  
74 security sufficient to secure payment thereof, or by final judgment holding such  
75 certificate of lien to have been erroneously or improvidently imposed.

76         3. The director may release any part of the property subject to the lien by  
77 filing with the county recorder a copy of the original lien document and an  
78 affidavit containing a legal description of the property and stating that the  
79 property is to be released from the lien. The county recorder shall note the  
80 partial release in the same manner as provided in section 443.090. The release  
81 of any specific property shall not affect in any manner other property subject to  
82 lien.

83         4. Each county recorder shall receive a fee of three dollars which shall be  
84 charged for the filing of each certificate of lien and a fee of one dollar and fifty  
85 cents for each release of lien filed for record. Such amounts shall be paid to the  
86 county recorder from funds appropriated to the department of revenue for that  
87 purpose. The county recorder shall be reimbursed by presenting a statement,  
88 showing the number of certificates and releases filed, to the department of  
89 revenue each calendar quarter. The department of revenue is authorized to  
90 collect an additional penalty from each taxpayer equal to the cost of filing a

91 certificate of lien or release of lien with respect to such taxpayer.

92           5. The director of revenue shall establish and maintain records for all  
93 certificates of lien filed under this section. The director shall also maintain  
94 records of all releases of lien filed under this section. The provisions of section  
95 32.057 to the contrary notwithstanding, the records prepared by the director  
96 under this section, to the extent such information is or may be on file with the  
97 recorder, shall be open to public inspection. Such records established and  
98 maintained by the director shall not be the official record and are not conclusive  
99 evidence of any liability of any taxpayer to this state.

100           6. If any action is taken by the director under the provisions of this  
101 chapter; including, but not limited to, section 144.425, to alter or abate any  
102 assessment upon which a judgment has been filed under the provisions of  
103 subsection 1 of this section, the director is authorized to file a modification or  
104 satisfaction of such judgment.

          144.690. 1. **In any case in which any assessment of tax, interest,  
2 additions to tax, or penalty imposed under sections 144.600 to 144.745  
3 has been made and has become final, the director of revenue may file  
4 for record in the recorder's office of any county in which the taxpayer  
5 owing such tax, interest, additions to tax, or penalty resides, owns  
6 property or has a place of business a certificate of lien specifying the  
7 amount of the tax, additions to tax, interest, or penalty due and the  
8 name of the person liable for the same. Included in the assessment, the  
9 director shall notify the taxpayer of the department's intent to file  
10 prior to the filing of such certificate. Such notification shall contain an  
11 explanation of the taxpayer's right to protest or contest such proposed  
12 assessment. The director shall within twenty days after filing such  
13 certificate notify the taxpayer by first class mail postage prepaid.**

14           **(1) The lien shall arise on the date such assessment becomes  
15 final and shall be continuing and shall attach to real or personal  
16 property or interest in real or personal property owned by the taxpayer  
17 or acquired in any manner by the taxpayer after the filing of the  
18 certificate of lien. Unless sooner released or discharged, the lien shall  
19 expire ten years after the certificate of lien was filed, unless within  
20 such ten-year period, the certificate of lien has been refiled by the  
21 director of revenue with the recorder. Unless sooner released or  
22 discharged, a timely refiled certificate of lien shall be treated as if filed**

23 **on the date of filing of the original certificate of lien and shall expire**  
24 **ten years after the refiling. A certificate of lien may not be refiled**  
25 **more than one time.**

26       **(2)** If any taxpayer refuses or neglects to pay any tax, interest or penalty  
27 imposed by this law when due and the assessment of which has become final, the  
28 director may file for record in the office of the clerk of the circuit court in any  
29 county in which the taxpayer owing the tax, interest or penalty resides, or has a  
30 place of business or in which he has property, or all of them, a certificate  
31 specifying the amount of the tax, interest and penalties due and the name of the  
32 taxpayer liable. The clerk of the circuit court shall file the certificate of record  
33 and enter it in the record of the circuit court for judgments and decrees under the  
34 procedure prescribed for filing transcripts of judgments. From the time of the  
35 filing of the certificate, the amount of the tax, interest and penalties specified  
36 therein shall have the force and effect of a judgment of the circuit court until  
37 satisfied by the director of revenue through his duly authorized  
38 agents. Execution shall issue at the request of the director of revenue or [his]  
39 **the director's** agent as is provided in the case of other judgments. No  
40 exemption shall be allowed from the levy of an execution issued for the tax,  
41 interest and penalties and no indemnifying bond is required by the sheriff before  
42 making levy.

43       **[2.] (3)** The foregoing remedy is cumulative and in addition to the  
44 methods given the director of revenue for the collection of the Missouri sales tax  
45 which are here made available to him in the collections of the tax, interest and  
46 penalties imposed by sections 144.600 to 144.745. No action taken shall be  
47 construed as an election on the part of the state or any of its officers to pursue  
48 any remedy or action hereunder to the exclusion of any other remedy or action for  
49 which provision is made.

50       **(4)** If any certificate of lien has been erroneously or  
51 improvidently filed, the taxpayer or any other person affected by the  
52 lien may notify the director of revenue. The taxpayer or other affected  
53 person shall provide the director with the reasons the filing of the  
54 certificate of lien is erroneous or improvident as to such person,  
55 including that the affected person's name or other identification is  
56 similar to the taxpayer's, and a list of creditors with current addresses  
57 who are affected by the department's action. Upon receipt of the  
58 creditor list, reasons and verification of the erroneous or improvident

59 filing, the director shall release the lien as to the taxpayer or the  
60 affected person, as necessary, and notify all creditors, stating the  
61 certificate of lien was filed erroneously or improvidently. If the  
62 certificate of lien was erroneously or improvidently filed after August  
63 13, 1987, the director shall make a determination in writing which shall  
64 become a public record in the same place the certificate of lien is noted  
65 under subsection 5 of this section that the same be expunged from the  
66 record and give written notice thereof, duly certified, by certified mail  
67 to the recorder of deeds and the clerk of the circuit clerk in the county  
68 where the same is recorded and upon receipt by the recorder of deeds  
69 and the clerk of the circuit court of the certification the recorder and  
70 clerk shall immediately cause such record to be expunged. The  
71 director shall take whatever steps are necessary to ensure the lien is  
72 expunged. The director shall pay a three-dollar fee charged by the  
73 recorder when an erroneously or improvidently filed lien is expunged.

74       2. The lien imposed under subsection 1 of this section may be  
75 wholly or partly released by filing for record in the office of the county  
76 recorder a release thereof executed by the director of revenue upon  
77 payment of the tax, interest, additions to tax and penalties, or upon  
78 receipt by the director of revenue of security sufficient to secure  
79 payment thereof, or by final judgment holding such certificate of lien  
80 to have been erroneously or improvidently imposed.

81       3. The director may release any part of the property subject to  
82 the lien by filing with the county recorder a copy of the original lien  
83 document and an affidavit containing a legal description of the  
84 property and stating that the property is to be released from the  
85 lien. The county recorder shall note the partial release in the same  
86 manner as provided in section 443.090. The release of any specific  
87 property shall not affect in any manner other property subject to lien.

88       4. Each county recorder shall receive a fee of three dollars which  
89 shall be charged for the filing of each certificate of lien and a fee of one  
90 dollar and fifty cents for each release of lien filed for record. Such  
91 amounts shall be paid to the county recorder from funds appropriated  
92 to the department of revenue for that purpose. The county recorder  
93 shall be reimbursed by presenting a statement, showing the number of  
94 certificates and releases filed, to the department of revenue each  
95 calendar quarter. The department of revenue is authorized to collect

96 an additional penalty from each taxpayer equal to the cost of filing a  
97 certificate of lien or release of lien with respect to such taxpayer.

98       5. The director of revenue shall establish and maintain records  
99 for all certificates of lien filed under this section. The director shall  
100 also maintain records of all releases of lien filed under this  
101 section. The provisions of section 32.057 to the contrary  
102 notwithstanding, the records prepared by the director under this  
103 section, to the extent such information is or may be on file with the  
104 recorder, shall be open to public inspection. Such records established  
105 and maintained by the director shall not be the official record and are  
106 not conclusive evidence of any liability of any taxpayer to this state.

107       6. If any action is taken by the director under the provisions of  
108 this chapter to alter or abate any assessment upon which a judgment  
109 has been filed under the provisions of subsection 1 of this section, the  
110 director is authorized to file a modification or satisfaction of such  
111 judgment.

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Bill

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